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Layton vacation rental checklist

Monroe County, Florida | Rules checked November 4, 2026

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Layton, on Long Key, doesn't allow rentals of less than 90 days in its single-family (SF) and multifamily (MF) districts. Rentals under six months must also meet state licensing and tax rules.

> City Code Sec. 126-123 (from the 2002 land development regulations), which predates June 1, 2011.

Licensing steps

STATE OF FLORIDA

- [ ] **Get the DBPR vacation rental license**
  Apply online to the Division of Hotels and Restaurants as a Vacation Rental – Condominium or Vacation Rental – Dwelling, listing every unit address. Approval usually takes one to two business days and the license is emailed. There is no inspection before it's issued, but DBPR can inspect afterward. Post the license (or a copy) in the unit.
  DBPR vacation rental licensing guide: https://www2.myfloridalicense.com/hotels-restaurants/licensing/vrtsp-guide/

- [ ] **Renew every year by your district's date**
  Licenses renew on a set date for each DBPR district. Brevard, Volusia, Indian River, St. Lucie, Orange, Osceola, Lake, and Seminole (District 4) renew April 1, with the half-year rate from October 1. Duval, Nassau, Clay, Flagler, St. Johns, Levy, Alachua, Marion, and the rest of District 5 renew June 1, with the half-year rate from December 1. Bay, Walton, Okaloosa, Escambia, Santa Rosa, Gulf, Franklin, and the rest of District 6 also renew June 1. Martin, Palm Beach, and Broward (District 2) renew December 1, with the half-year rate from June 1. Miami-Dade and Monroe (District 1) renew October 1, with the half-year rate from April 1. Collier, Lee, Sarasota, Charlotte, Manatee, and the rest of District 7 renew December 1, with the half-year rate from June 1. Pinellas, Hillsborough, Pasco, Polk, Hernando, Citrus, and the rest of District 3 renew February 1, with the half-year rate from August 1. If you won't rent until after the next renewal date, waiting to apply can save paying twice.

- [ ] **Register for Florida sales tax if you collect rent yourself**
  Whoever receives the rent collects and pays the tax. Airbnb and VRBO collect Florida's 6% tax and the county surtax on bookings made through them, so if every booking goes through them you don't need your own sales tax account. If you take direct bookings, or a property manager collects rent for you, you or the manager register with the Department of Revenue and file. You stay responsible if a platform or manager doesn't pay it.
  Florida Department of Revenue: https://floridarevenue.com/

- [ ] **Meet the state fire safety rule**
  Florida Administrative Code 69A-43.018 asks rental homes for smoke alarms powered by the house wiring plus one in every bedroom, NFPA 10 extinguishers, one hour of battery emergency lighting to the main exit, a posted floor diagram showing the primary and secondary exits, and fire safety information for guests.
  Florida rental fire safety checklist (FireEscapePlan.com)-
  : https://fireescapeplan.com/guides/florida-vacation-rental-fire-safety-requirements

- [ ] **Balcony inspection for taller buildings**
  Buildings three or more stories tall must file a Certificate of Balcony Inspection with DBPR every three years. Condo units are exempt when the balconies and stairs are common elements and you give DBPR proof.

- [ ] **Keep up the state operating rules**
  Keep the unit clean, safe, and free of pests; change sheets and pillowcases between guests or weekly; use cribs that meet federal safety standards; and sanitize dishes between guests or post DBPR's exception notice.

- [ ] **Then the county and town**
  Most rules that affect day-to-day operation, like registration, inspections, occupancy, and parking, are set by the county and the town. Pick your town for its full checklist.

MONROE COUNTY, FLORIDA (THE FLORIDA KEYS)

- [ ] **Get a county business tax receipt**
  The Tax Collector requires a local business tax receipt for every rental property, whatever the length of stay. Your city may require its own as well.
  Monroe County rental property requirements: https://monroetaxcollector.com/services/rental-properties/
- [ ] **Open a tourist development tax account and file monthly**
  Apply for a tourist tax account, then file a return every month, even when you had no rentals. Tax is due the 1st and late after the 20th. The 5% applies to the room rate and mandatory fees such as cleaning, pet, and service fees, but not damage deposits. Filing online through TouristExpress by the 20th earns a 2.5% discount on the first $1,200 of tax (up to $30).
  Monroe County tourist development tax: https://monroetaxcollector.com/services/tdt/
- [ ] **Then your city**
  Each city in the Keys has its own rules, and the unincorporated Keys require a county special vacation rental permit. Pick your city for its checklist.

CITY OF LAYTON

- [ ] **Rent for 90 days or more**
  Short-term rentals aren't allowed in Layton's residential districts. For stays under six months, you still need the state and county tax accounts.

Who to contact

Tourist tax collections: 305-295-5058

Official sources

Florida DBPR, Division of Hotels and Restaurants: Vacation rental and timeshare project licensing guide-
. https://www2.myfloridalicense.com/hotels-restaurants/licensing/vrtsp-guide/

Florida Department of Revenue (Florida Administrative Code): Rule 12A-1.061, sales tax on transient rentals (registration in part (9)).
https://www.flrules.org/gateway/ruleNo.asp?id=12A-1.061

State Fire Marshal (Florida Administrative Code): Rule 69A-43.018, fire safety for one- and two-family homes licensed as public lodging.
https://www.flrules.org/gateway/ruleNo.asp?id=69A-43.018

Florida DBPR: Certificate of Balcony Inspection (DBPR HR 7020)-
. https://www2.myfloridalicense.com/hr/forms/documents/dbpr_hr_7020_certificate_of_balcony_inspection.pdf

Monroe County Tax Collector: Rental property requirements. https://monroetaxcollector.com/services/rental-properties/

Monroe County Tax Collector: Tourist development tax. https://monroetaxcollector.com/services/tdt/

City of Layton (Municode): Sec. 126-123, rental of dwelling units in residential districts.
https://library.municode.com/fl/layton/codes/code_of_ordinances?nodeId=SPBLADERE_CH126ZOLAUS_ARTVSUDIZORE_DIV1GE_S126-123REDWUNRED